IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY SEVENTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 13009 of 2004

Between:

M/s.Hyderabad Chemical products ltd., APIE 24/25, Balanagar, Hyderabad.

..... PETITIONER

AND

1 The Commercial Tax officer, Hudernagar Circle, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Hyderabad rural Division, Hyderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to to issue writ of Mandamus or any other appropriate writ or order or direction declaring the action of the 1st respondent in issuing notices under section 17 of the Act to the banks and the debtors of the petitioner for recovery of the disputed tax of Rs.71,37,935/- for the year 200-01 (CST) as illegal, arbitrary and consequently restrain the 1st Respondent from taking coercive steps for recovery of the disputed tax till the disposal of the appeal filed by the petitioner before the 2nd respondent and pass.

Counsel for the Petitioner:MR.S.DWARAKANATH

Counsel for the RespondentS: GP FOR COMMERCIAL TAX

The Court made the following :

ORDER:

(per Sri Bilal Nazki, J)

Heard the learned counsel for the parties and with their consent the matter is being disposed of at this stage.

The controversy is very short. The petitioner's application for grant of stay pending appeal is being heard by the third respondent. The application has been filed, according to the petitioner on 1.7.2004 and the third respondent has fixed the next date as 28th September, 2004. The submission of the petitioner is that till 28th September, 2004, no coercive steps be taken to pay the tax without his application being decided by the third respondent. Obviously, in such applications, the Officers concerned must show some sensitivity and urgency. It is for the third respondent either to accept the application or to reject the application in accordance with law after considering the contentions put-forth before him. But, by postponing the consideration of an application for grant of stay by more than two months, in effect, the application stands rejected, which should not be done.

Under these circumstances, we direct the third respondent to hear the petitioner on 3rd of August with regard to the application and decide the matter, within one week thereafter. Till the application is decided, no coercive steps should be taken against the petitioner. Garnishee notice issued be kept in abeyance.

Accordingly, the Writ Petition is disposed of. No costs.

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BILAL NAZKI, J

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S. ANANDA REDDY,J

DATED: 27.7.2004.

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To

1 The Commercial Tax officer, Hudernagar Circle, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Hyderabad rural Division, Hyderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.

5. 2 CC to G.P for Commercial Tax, High Court Buildings, High Court of A.P., Hyderabad.(OUT)

6. 2 CD copies.